

CERTIFICATE OF SERVICE

It is hereby certified that service of the foregoing **PLAINTIFF UNITED STATES OF AMERICA'S MOTION FOR SERVICE BY PUBLICATION** has been made this 7th day of May, 2007, by placing copies in the United States Mail addressed to the following:

Jane Joyce Rice
9 Pleasant Valley Lane
Sheridan, Wyoming 82801

s/ Michael G. Pitman
Trial Attorney, Tax Division
U.S. Department of Justice